



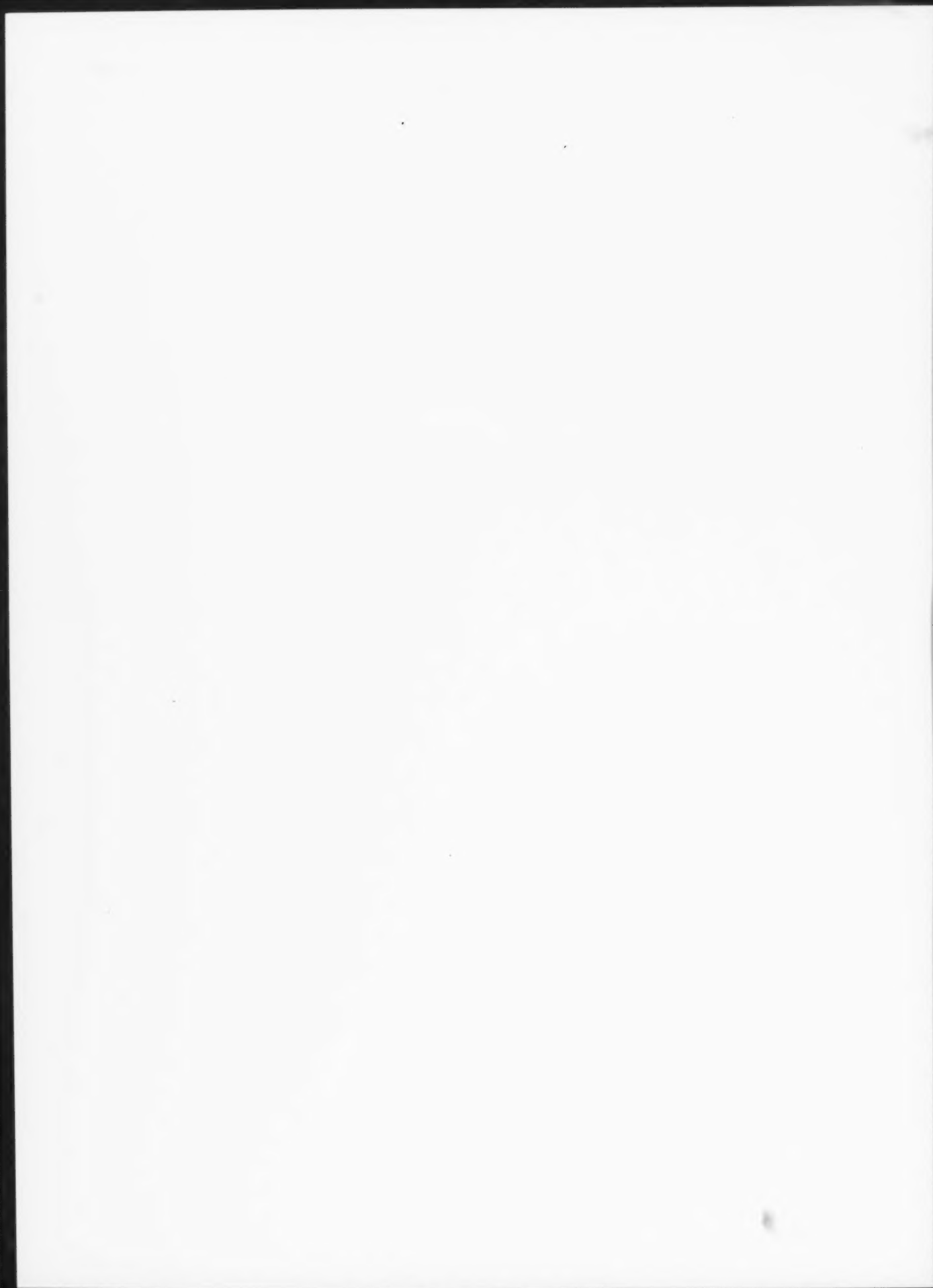
The Saskatchewan  
Water Appeal Board

# **Annual Report 2010–2011**

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## **Saskatchewan Water Appeal Board**

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# HONORARIA TO MEMBERS - Fiscal 2011

	B. PYLE	D. BARISOW	T. THIELE	T. WIENSZ	G. YOUNG	TOTAL
18/06/2010	\$470.00	\$155.00	\$155.00	\$155.00	\$155.00	\$1,090.00
12/10/2010	\$470.00		\$77.50	\$77.50	\$77.50	<u>\$702.50</u>
	\$940.00	\$155.00	\$232.50	\$232.50	\$232.50	\$1,792.50
	F. WEISGERBER	J. FRIESEN	N. COLLINS	M. MEYERS	M. NYESTE	
03/22/2011	\$117.50	\$77.50			\$232.50	<u>\$427.50</u>
						\$2,220.00

# TRAVEL & SUSTENANCE TO MEMBERS - Fiscal 2011

	F. WEISGERBER	J. FRIESEN	N., COLLINS	M. MEYERS	M. NYESTE	TOTAL
03 22 2011					\$358.22	<u>\$358.22</u>
	\$0.00	\$0.00	\$0.00	\$0.00	\$358.22	\$358.22



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His Honour G.L. Barnhart  
Lieutenant Governor of Saskatchewan  
Government House  
4607 Dewdney Avenue  
REGINA, Saskatchewan  
S4P 3V7

Dear Mr. Barnhart:

It is my pleasure to submit to you the Annual Report  
for the Water Appeal Board for the fiscal year ending  
March 31, 2011.

Respectfully submitted,



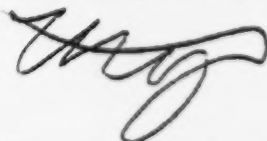
Dustin Duncan  
Minister of Environment

Honourable Dustin Duncan  
Minister of Environment  
Legislative Building  
Regina, Saskatchewan

Dear Mr. Duncan:

I am pleased to present the Annual Report of the  
Water Appeal Board for the fiscal year ending  
March 31, 2011.

Respectfully submitted,



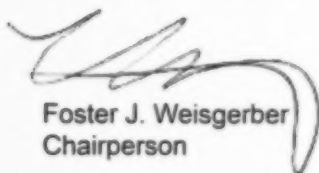
Foster J. Weisgerber  
Chairperson

## Chairperson's Comments

The decision to establish the Water Appeal Board in 1984 as an administrative tribunal reflects the technical nature of the questions raised before the Board respecting water resource management issues and disputes. The Water Appeal Board (WAB) ensures the system of water resource dispute resolution is effective, efficient and fair. The rules of natural justice apply to all Water Appeal Board proceedings and ensure fairness to all parties in a dispute.

In 2011 all new members of the Water Appeal Board were appointed by Order in Council dated November 5th, 2010.

At the beginning of the current fiscal year there were two appeals outstanding. During 2010-2011 one new appeal was received, and the Court of Queen's Bench ordered the Water Appeal Board to rehear two appeals; the rehearing of these two appeals is scheduled for July, 2011. All other outstanding appeals are scheduled to be heard in August, 2011.



Foster J. Weisgerber  
Chairperson

## Board Members

<b>Chairperson:</b>	Foster J. Weisgerber 2450 Cross Place Regina, Saskatchewan S4S 4C7
<b>Vice-Chairperson:</b>	Joel Friesen 507 Ryer Place Swift Current, Saskatchewan S9H 5C5
<b>Member:</b>	Norman Collins P.O. Box 1417 Rosetown, Saskatchewan S0L 2V0
<b>Member:</b>	Murray Meyers P. O. Box 2876 Melfort, Saskatchewan S0A 1A0
<b>Member:</b>	Marjorie Nyeste P.O. Box 363 Oxbow, Saskatchewan S0C 0B0

**Table No. 1**

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<b>Appeals/Hearings</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>
Waiting to be heard at beginning of year	2	--	1	2	2
New appeals filed	1	4	3	1	3
Appeals heard	--	2	3	2	2
Appeals withdrawn and/or dismissed	--	--	1	--	1
Appeals filed but not accepted	--	--	--	--	--
Appeals waiting to be heard at year end	3	2	--	1	2
Appeals ordered to be heard or re-heard from the Queen's Bench	2	--	--	--	--
Appeals re-heard per Queen's Bench Order	--	--	--	--	--
Board meetings	4	8	10	6	10
Decisions rendered	--	2	4	1	4
Decisions rendered on appeals re-heard per Queen's Bench Order	--	--	--	--	--
Decisions outstanding	--	--	--	1	--
Saskatchewan Watershed Authority decisions affirmed	--	2	4	1	4
Saskatchewan Watershed Authority decisions varied or overturned	--	--	--	--	--
Decisions appealed to the Court of Queen's Bench	--	--	2	--	--



## **Board's Report**

To the Members of the Legislative Assembly of Saskatchewan

The Water Appeal Board consists of five members appointed by the Lieutenant Governor in Council. The Board is responsible for financial administration, administration of the funds and management of the assets.

The financial statements which follow have been prepared in conformity with accounting principles generally accepted in Canada and have been approved by the Board. The Board uses internal controls and exercises its best judgement in order that the financial statements reflect fairly the financial position of the Board.

The financial statements have been examined by the Provincial Auditor whose report follows.



Regina, Saskatchewan  
July 4, 2011

Foster J. Weisgerber  
Chairperson



## Provincial Auditor Saskatchewan

1500 Chateau Tower  
1920 Broad Street  
Regina, Saskatchewan  
S4P 3V2

Phone: (306) 787-6398  
Fax: (306) 787-6383  
Website: [www.auditor.sk.ca](http://www.auditor.sk.ca)  
Internet E-mail: [info@auditor.sk.ca](mailto:info@auditor.sk.ca)

SASKATCHEWAN

### INDEPENDENT AUDITOR'S REPORT

To: The Members of the Legislative Assembly of Saskatchewan

I have audited the accompanying financial statements of the Water Appeal Board, which comprises the statement of financial position as at March 31, 2011, and the statements of operations and accumulated surplus, change in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

#### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards for Treasury Board's approval, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

#### *Auditor's Responsibility*

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

#### *Opinion*

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Water Appeal Board as at March 31, 2011, the results of its operations, changes in its net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Regina, Saskatchewan  
July 4, 2011

Bonnie Lysyk, MBA, CA  
Provincial Auditor

## Statement 1

**WATER APPEAL BOARD**  
**STATEMENT OF FINANCIAL POSITION**  
**As at March 31**

	<u>2011</u>	<u>2010</u>
<b>FINANCIAL ASSETS</b>		
Cash	\$ 35,048	\$ 30,888
Accounts receivable	<u>95</u>	<u>61</u>
	35,143	30,949
<b>LIABILITIES</b>		
Accounts payable	1,340	3,700
Appellant deposits (Note 3)	<u>600</u>	<u>400</u>
	<u>1,940</u>	<u>4,100</u>
<b>NET FINANCIAL ASSETS</b>	<u>33,203</u>	<u>26,849</u>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Note 4)	<u>1,378</u>	<u>3,247</u>
<b>ACCUMULATED SURPLUS (Statement 2)</b>	<u>\$ 34,581</u>	<u>\$ 30,096</u>

(See accompanying notes to the financial statements)

## Statement 2

**WATER APPEAL BOARD**  
**STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS**  
**For the Year Ended March 31**

	2011		2010
	Budget	Actual	Actual
	(Note 7)		
<b>Revenues:</b>			
Grant from General Revenue Fund –			
Ministry of Environment	\$ 65,255	\$ 30,255	\$ 38,325
Interest	--	136	--
Appellant fees (Note 3)	--	--	400
Transcript revenue	--	--	1,179
Other	--	486	548
	<u>65,255</u>	<u>30,877</u>	<u>40,452</u>
<b>Expenses:</b>			
Board honoraria	17,470	2,220	6,918
Travel and sustenance	8,400	358	2,591
Secretarial services	16,680	13,670	13,615
Professional fees	8,640	593	3,842
Office supplies	3,555	1,502	2,091
Meeting room rental	2,190	--	1,210
Office rental	4,860	4,492	4,801
Telephone	2,460	1,362	1,370
Amortization	--	1,869	1,869
Miscellaneous	--	--	360
Accounting and printing services	1,000	326	326
	<u>65,255</u>	<u>26,392</u>	<u>38,993</u>
Surplus (deficit) for the year	\$ --	4,485	1,459
Accumulated surplus, beginning of year		30,096	28,637
Accumulated surplus, end of year - to Statement 1		<u>\$ 34,581</u>	<u>\$ 30,096</u>

(See accompanying notes to the financial statements)

## Statement 3

**WATER APPEAL BOARD**  
**STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**  
**For the Year Ended March 31**

	<u>2011</u>	<u>2010</u>
<b>Surplus (deficit) for the year</b>	\$ 4,485	\$ 1,459
Acquisition of tangible capital assets	--	(4,134)
Amortization of tangible capital assets	<u>1,869</u>	<u>1,869</u>
	<u>1,869</u>	<u>(2,265)</u>
Increase (decrease) in net financial assets	6,354	(806)
Net financial assets, beginning of year	<u>26,849</u>	<u>27,655</u>
<b>Net financial assets, end of year</b>	<u><u>\$ 33,203</u></u>	<u><u>\$ 26,849</u></u>

(See accompanying notes to the financial statements)

## Statement 4

**WATER APPEAL BOARD  
STATEMENT OF CASH FLOWS  
For the Year Ended March 31**

	<u>2011</u>	<u>2010</u>
Cash flows from (used in) operating activities:		
Grant from General Revenue Fund –		
Ministry of Environment	\$ 30,255	\$ 38,325
Receipts from appellants	200	800
Receipts from customers	468	1,715
Interest received	121	–
Deposits returned to appellants	–	(200)
Payments to board members for honoraria, travel and sustenance	(2,578)	(10,760)
Payments to suppliers	<u>(24,306)</u>	<u>(24,129)</u>
	<u>4,160</u>	<u>5,751</u>
Cash flows used in investing activities:		
Purchase of tangible capital assets	<u>–</u>	<u>(4,134)</u>
Net increase (decrease) in cash	4,160	1,617
Cash, beginning of year	<u>30,888</u>	<u>29,271</u>
Cash, end of year	<u>\$ 35,048</u>	<u>\$ 30,888</u>

(See accompanying notes to the financial statements)

**WATER APPEAL BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
March 31, 2011**

**1. Authority**

The Water Appeal Board (Board) was established under *The Water Appeal Board Act*, on July 1, 1984. The purpose of the Board is to hear and determine appeals made pursuant to *The Saskatchewan Watershed Authority Act, 2005*.

Ongoing operations of the Board are dependent on the funding from the Government of Saskatchewan.

**2. Significant Accounting Policies**

Pursuant to standards established by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants, the Board is classified as an other government organization. The financial statements have been prepared in accordance with Canadian generally accepted accounting principles applicable to government entities. The following accounting policies are considered significant.

**a) Revenue**

The grant from the General Revenue Fund – Ministry of Environment is recognized as revenue when received or receivable.

**b) Appellant fees**

Appellant deposits are recognized as appellant fee revenue when the appeals have been heard and decided against the appellant.

**c) Tangible capital assets**

Individual capital assets greater than \$200 are capitalized. Amortization of these capital assets commences in the year of acquisition and is calculated on a straight-line basis over a useful life of three years.

**3. Appellant Deposits**

Appellant deposits are held by the Board until the appeals have been heard and the decisions rendered. Once the decisions have been rendered by the Board these deposits are dealt with in one of two manners:

i) The deposit is returned if the appellant has been successful in his/her appeal.

ii) The deposit is retained by the Board and recorded as income if the appellant is not successful in his/her appeal.



At year end, the Board had three appeals (2010 – two appeals) awaiting hearing, and two appeals to be reheard, as ordered by the Court of Queen's Bench.

#### 4. Tangible Capital Assets

	2011			2010
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Office equipment	\$ 5,607	\$ 4,229	\$ 1,378	\$ 3,247

#### 5. Financial Instruments

The Board's financial instruments include accounts receivable, accounts payable and appellant deposits. The fair value of these instruments approximates their carrying value due to the immediate or short-term nature of these financial instruments. These instruments have no significant interest rate and credit risk.

#### 6. Related Party Transactions

These financial statements include transactions with related parties. The Board is related to all Saskatchewan Crown agencies such as ministries, corporations, boards and commissions under the common control of the Government of Saskatchewan. Also, the Board is related to non-Crown enterprises that the Government jointly controls or significantly influences.

Routine operating transactions with related parties are recorded at the rates charged by those organizations and are settled on normal trade terms. These transactions, and amounts outstanding at year end, are as follows:

<u>Category</u>	<u>2011</u>	<u>2010</u>
Revenue - Other	\$ 487	\$ 548
Expenses - Office rental	4,492	4,801
- Telephone	1,362	1,370
Accounts receivable	80	61
Accounts payable	139	--

The Board pays Provincial Sales Tax to the Saskatchewan Ministry of Finance on all its taxable purchases. Taxes paid are recorded as part of the cost of those purchases. Other transactions with related parties and amounts due to/from them are described separately in the financial statements and the notes thereto.

#### 7. Budget

These amounts represent the budget approved by the Water Appeal Board.





